

waiver. The funds held in escrow by the first judicial district department of correctional services for the payment of these claims shall revert to the general fund of the state.

Sec. 4. The general assembly disapproves of all other claims submitted and considered by the committee on claims as of March 13, 1979.

Approved June 1, 1979

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CHAPTER 21  
GENERAL ASSEMBLY SALARY AND EXPENSES

H. F. 23

AN ACT regarding the frequency of salary and expenses payments to members, officers, and employees of the general assembly.

*Be It Enacted by the General Assembly of the State of Iowa:*

Section 1. Section two point ten (2.10), subsection five (5), Code 1979, is amended to read as follows:

5. The state comptroller shall pay the travel and expenses of the members of the general assembly and the lieutenant governor semimonthly commencing with the first pay period after the names of such persons are officially certified. The salaries of the members of the general assembly and lieutenant governor shall be paid pursuant to any of the following alternative methods:

a. During each month of the year at the same time state employees are paid.

b. During each pay period during the first six months of each calendar year.

c. During the first six months of each calendar year by allocating two-thirds of the annual salary to ~~each the pay period periods~~ during ~~such--time period~~ those six months and one-third of the annual salary to ~~each the pay period periods~~ during the second six months of a calendar year. Each member of the general assembly and the lieutenant governor shall file with the state comptroller a statement as to the method the member selects for receiving payment of salary. The presiding officers of the two houses of the general assembly shall jointly certify to the state comptroller the names of the members, officers, and employees of their respective houses and the salaries and mileage to which each is entitled. Travel and expense allowances shall be paid upon the submission of vouchers to the state comptroller indicating a claim for the same. ~~Such-vouchers-shall-be-submitted-no-more-frequently than-once-each-month.~~

Sec. 2. This Act, being deemed of immediate importance, shall take effect and be in force from and after its publication in The Red Oak Express, a

newspaper published in Red Oak, Iowa, and in the Urbandale News, a newspaper published in Urbandale, Iowa.

Approved February 1, 1979

I hereby certify that the foregoing Act, House File 23, was published in The Red Oak Express, Red Oak, Iowa on February 8, 1979, and in the Urbandale News, Urbandale, Iowa on February 8, 1979 and republished March 8, 1979.

MELVIN D. SYNHORST, *Secretary of State*

## CHAPTER 22

### ACCOUNTING SYSTEM AUDIT REQUIREMENT

S. F. 456

AN ACT requiring private agencies receiving grants or contracts from the state to submit to an audit prior to the receipt of funds.

*Be It Enacted by the General Assembly of the State of Iowa:*

Section 1. Chapter seven A (7A), Code 1979, is amended by adding the following new section:

**NEW SECTION. ACCOUNTING SYSTEM.** The governor or a state agency, prior to awarding a grant or purchase of service contract to a private agency, shall obtain from the auditor of state or the auditor's designee a certification stating that the grantee or contractor has an accounting system adequate to effect compliance with the terms and conditions of the grant or contract. The certification shall include an evaluation of internal controls in the accounting system to determine whether the system provides reliable information and promotes efficient operation of the agency. A private agency awarded a grant or purchase of service contract by or through the governor or a state agency shall submit to the audit required by this section prior to the actual transfer of funds and shall pay for the audit under chapter eleven (11) of the Code. The auditor of state may accept an audit report by an independent certified public accountant as evidence of adequacy. To the extent possible, the auditor of state shall use existing records on file in the auditor's office to make a determination of adequacy. This section shall apply only when the grant or contract exceeds one hundred fifty thousand dollars or when the grant or contract together with other grants or contracts awarded by the governor or a state agency during the fiscal year exceeds one hundred fifty thousand dollars in the aggregate.

Sec. 2. This Act is effective January first following enactment.

Approved May 3, 1979